

193A—13.1(542) Definitions. The following definitions shall be applicable to the rules of this chapter.

“Covered member” means:

1. An individual on the attest engagement team;
2. An individual in a position to influence the attest engagement team;
3. A partner or manager who provides nonattest services to the attest client once the partner or manager has provided ten hours of nonattest services to the client within any fiscal year;
4. A partner in the office in which the lead attest engagement partner primarily practices in connection with the attest engagement;
5. The firm, including the firm’s employee benefit plan; or
6. An entity whose operating, financial, or accounting practice can be controlled by any of the individuals described in “1” through “5.”

“Covered member’s immediate family” means:

1. The covered member’s spouse (or spousal equivalent), and
2. The covered member’s dependents.